

# **Linfield College**

## **Course Syllabus**

### **Summer Term 2004**

**Course:**

BUS 261

Managerial Accounting (computer mediated)

3 credit hours

**Instructor:**

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**Course Description:**

Basic concepts and methods of managerial accounting including manufacturing accounting, cost accounting, budgeting and responsibility accounting.

**Course Prerequisites:**

BUS 260 Financial Accounting

MAT 115 Intermediate Algebra (or equivalent)

**Instructional Materials:**

**1. Textbook**

Managerial Accounting

10<sup>th</sup> edition 2003

Garrison & Noreen

McGraw-Hill Irwin

ISBN: 0-07-252812-5

The textbook can be purchased at the bookstore or online at:

[www.linfieldbookstore.com](http://www.linfieldbookstore.com)

**2. Software**

Microsoft Excel and/or Microsoft Word

**Suggested (but not required) Materials:**

Workbook/Study Guide, 10<sup>th</sup> edition 2003

Garrison & Noreen

McGraw-Hill Irwin

ISBN: 0-07-253178-9

**Course Requirements:**

During the term we will cover the following chapters of the textbook:

Chapter 1: Managerial Accounting and the Business Environment

Chapter 2: Cost Terms, Concepts and Classifications

Chapter 3: Systems Design: Job-Order Costing

Chapter 5: Cost Behavior: Analysis and Use

Chapter 6: Cost-Volume-Profit Relationships

Chapter 9: Profit Planning

Chapter 14: Capital Budgeting Decisions

Chapter 16: “How Well Am I Doing?” Statement of Cash Flows

Chapter 17: “How Well Am I Doing?” Financial Statement Analysis

For each chapter we cover students will be required to:

1. read and understand the materials in the textbook
2. prepare a solution (in Excel) to a selected problem from the textbook and send to me via the Homework In-Box tool.
3. take an online quiz (multiple choice)

In addition, students will take (online) a midterm exam and a final exam.

**Major Assignments:Points**

Chapter quizzes 180

Problems from the text 180

Midterm exam (Chap 1, 2, 3, 5, 6) 120

Final exam (Chap 9, 14 16, 17) 120

Total 600

**Week 1 exercises**

During the first week of the term I will assign 4 simple exercises (not graded). These exercises are designed to help you learn how to use some of the tools within WebCT. The exercises include:

1. Self introduction (using the Discussion Board)
2. Message to the instructor (using Private Mail)
3. Week01 Quiz (using the online quiz tool)
4. Excel assignment (using the Homework In-Box)

**Chapter quizzes:** There are 9 online quizzes (1 for each chapter). Each quiz contains 10 multiple choice questions. You will have 45 minutes to complete each quiz. Some of the questions are taken from the **optional non-graded** self-quiz ; others are new questions.

**Problems from the text:** For each chapter I will assign a problem from the text. Each assignment is worth 20 points. Your solutions are to be prepared in MS Excel and submitted to me via the Homework In-Box. Here's how I grade them:

1. Submitted and complete = 20 points
2. Submitted but **not** complete = 10 points
- 3 **Not** submitted = 0 points

Thus, the key is to complete the problem (even if it is not perfect) and submit it on time. Don't stress on whether or not you have the exact right answer. I will post the authors' **master** solution the following week so that you can compare your solution to theirs. Then use your corrected solution when studying for the midterm and final exams. **NOTE: Assignments not submitted by the posted due date will NOT be accepted for credit.**

**Midterm and final exams:** These exams (taken online) will contain 40 multiple choice questions. Some of the exam questions are taken from the chapter quizzes; others are new questions. You will have 3 hours to complete the exams. Chapters covered are:

Midterm chapters 1, 2, 3, 5 & 6

Final chapters 9, 14, 16 & 17

#### **Grading Criteria:**

Grades are awarded based on the total number of points earned by completing the major assignments.

540 and above A

480 - 539 B

420 - 479 C

360 - 419 D

359 and below F

special cases I (Incomplete)

(A grade of **I** may be given when the quality of work has been satisfactory but some **MINOR BUT ESSENTIAL** requirement of the course has not been completed. If the work is not completed within a year, the grade will change to **F**).

I grade this way so as to make the course non-competitive and to encourage collaboration, as much as that is possible in an online course. I especially encourage students to contact each other to share ideas from the textbook, to prepare for exams and quizzes and to work out solutions to the exercises and problems. You are not competing against your classmates, only yourself.

I do not assign + or – grades. However, if you are within 5 points of the next higher grade, I will give you the higher grade. For example, a student who earns 535 points will receive an A. However, a student who earns 534 points will receive a B and not a B +.

**Schedule**

Week 1 Mon 6/14 – Sun 6/20 Introduction and Chapter 1  
Week 2 Mon 6/21 – Sun 6/27 Chapter 2  
Week 3 Mon 6/28 – Sun 7/4 Chapter 3  
Week 4 Mon 7/5 – Sun 7/11 Chapter 5  
Week 5 Mon 7/12 – Sun 7/18 Chapter 6  
Week 6 Mon 7/19 – Sun 7/25 Chapter 9 and Midterm Exam  
Week 7 Mon 7/26 – Sun 8/1 Chapter 14  
Week 8 Mon 8/2 – Sun 8/8 Chapter 16  
Week 9 Mon 8/9 – Sun 8/15 Chapter 17  
Week 10 Mon 8/16 – Sun 8/22 Final Exam

**Miscellaneous:**

Students who have not communicated with me via email, voice mail or in person by the *end of the second week of the term* will be *automatically* dropped from the class.

**Accommodation**

If you have a disability and need an accommodation, please contact me via Private Mail. Students requesting accommodations must provide documentation of disability and should work through their advisor or The Director Of Learning Support Services at Linfield.